

B 210A (Form 210A) (12/09)

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

In re Lehman Brothers Holdings Inc., et al., Debtors.

Case No. 08-13555 (JMP)
(Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Goldman Sachs Lending Partners LLC
Name of Transferee

Philip Morris Finance S.A.
Name of Transferor

Name and Address where notices to transferee should be sent:

Court Claim # (if known): 24521 (which amends Court Claim #1772)

Goldman Sachs Lending Partners LLC
c/o Goldman, Sachs & Co.
30 Hudson Street, 36th Floor
Jersey City, NJ 07302
Attn: Lauren Day
Email: gsd.link@gs.com
Tel: (212) 934-3921

Amount of Claim: \$1,120,000.00

Date Claim Filed: 9/21/2009 and 1/16/2009, respectively

Debtor: Lehman Brothers Holdings Inc.

Phone: _____
Last Four Digits of Acct #: _____

Phone: _____
Last Four Digits of Acct. #: _____

Name and Address where transferee payments should be sent (if different from above):

Phone: _____
Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

GOLDMAN SACHS LENDING PARTNERS LLC

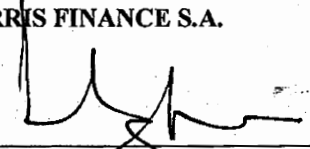
By: 
Transferor/Transferee's Agent

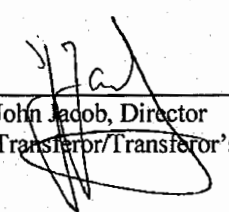
Date: 7/29/11

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

Acknowledged and Agreed:

PHILIP MORRIS FINANCE S.A.

By: 
Marco Kuepfer, Director
Transferor/Transferor's Agent

By: 
John Jacob, Director
Transferor/Transferor's Agent

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Goldman Sachs Lending Partners LLC
Name of Transferee

Philip Morris Finance S.A.
Name of Transferor

Name and Address where notices to transferee should be sent:

Court Claim # (if known): 24522 (which amends Court Claim #1771)

Goldman Sachs Lending Partners LLC
c/o Goldman, Sachs & Co.
30 Hudson Street, 36th Floor
Jersey City, NJ 07302
Attn: Lauren Day
Email: gsd.link@gs.com
Tel: (212) 934-3921

Amount of Claim: \$1,120,000.00

Date Claim Filed: 9/21/2009 and 1/16/2009, respectively

Debtor: Lehman Brothers Commercial Corporation

Phone: _____
Last Four Digits of Acct #: _____

Phone: _____
Last Four Digits of Acct. #: _____

Name and Address where transferee payments should be sent (if different from above):

Phone: _____
Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

GOLDMAN SACHS LENDING PARTNERS LLC

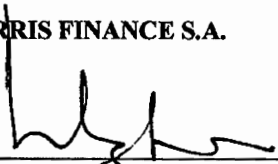
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